TABLE 1-continued

1	2007 NAICS Code	2007 NAICS Title
4	111120	Oilseed (except Soybean) Farming
5	111130	Dry Pea and Bean Farming
6	111140	Wheat Farming
7	111150	Corn Farming
8	111160	Rice Farming
9	111191	Oilseed and Grain Combination Farming
10	111199	All Other Grain Farming
11	111211	Potato Farming
12	111219	Other Vegetable (except Potato) and Melon Farming
13	111310	Orange Groves
14	111320	Citrus (except Orange) Groves
15	111331	Apple Orchards
16	111332	Grape Vineyards
17	111333	Strawberry Farming

[0022] A solution begins with commodity and end user companies and branches downward in a web-based, game-like format to subcategories. The binary classification derives from a unique insight into the capital markets: all companies may be valued as "bets" or options on either commodity prices applied to a company's commodity reserve base (as is the case with oil, gas, mining and certain other commodity companies), or "bets" or options on the ability of management to build an end user (or customer) base as is the case with manufacturing and service companies, referred to as end user companies.

[0023] Thus, within the taxonomically displayed business classification system, a unique method is provided for valuing common stocks as de facto options according to industry classification.

[0024] In still another aspect, a unique dashboard solution enables the user, having drilled down from markets to individual companies, to interactively assess the value of private companies and public companies. In one embodiment, the valuation uses both conventional measures, such as present value of cash flow and multiples of earnings or "EBITDA" (earnings before interest, taxes, depreciation and amortization). The valuation may also use an adaptation of option pricing mathematics to value the common stocks of publicly traded companies, as described in "Using Option Pricing To Predict Market Values Of Publicly Traded Mining Companies" by SIMPSON et al. published in Mining Engineering February 2000, the disclosure of which is expressly incorporated by reference herein in its entirety.

[0025] In another aspect, server-side code and a database contain business market classification data for the taxonomy, business and valuation data and formulas for charting and valuing businesses within the taxonomy, and code for graphics manipulated on Web pages generated by applications, such as Coldfusion and Flash. This server-based code enables the protection of the code and data underlying the taxonomy and company data including valuation, even while the user or client is manipulating the graphic user interfaces including "digital dashboards" to see valuation outcomes on the Web.

[0026] End users, such as company officers seeking to evaluate strategy or finance alternatives, log on to a web page (which is typically password protected) via an Internet connection on a desktop computer or other device. Once into the website, the user may drill down via the taxonomy to a given market (or submarket) and then within that market to a given company. The user may access content, such as a production data chart, or may access an interactive dashboard for valuation of a given company. The taxonomy and charts and dashboards are accessible from the Web but the formulas and data underlying these visual representations preferably reside in a protected database on a server and may not be seen by the user except with special access permission.

[0027] In one embodiment, rectangular visual images are displayed, using for example FLASH programming, that resemble a rightward and downward-growing organization chart. FIG. **1** shows an exemplary taxonomy's deployment. Although rightward and downward are discussed, any method of display to accomplish the selection visualization can be substituted. The taxonomy shown in FIG. **1** is an application of the taxonomy to classifying U.S. domestic markets in the coal industry. For example, the first level of "drill down" is the region, such as Central Appalachia; the second level are different data sets to describe a given region, such as production data; the third level is production data by state within Central Appalachia; the fourth level is county within a given state. The U.S. coal industry is one limited example presented merely for the purposes of explanation.

[0028] A unique simple business classification system is provided for the entire sphere of commerce. In addition to the rightward/downward propagating visual interface, a unique classification technique for commercial markets globally is used to analyze markets and companies within the format of the taxonomy shown in FIG. **1**. In one embodiment, the premise is that there are only two basic types of company:

[0029] Commodity companies

[0030] End user companies

[0031] Commodity companies sell homogenous or nearly homogeneous products such as gold, copper, or natural gas. These products or related securities are typically sold in trading markets. These products sell almost exclusively on the basis of volume or weight, and price.

[0032] Nearly all other companies are end user companies. End user companies sell cars, movies, pharmaceuticals, books, consulting advice, securities brokerage, health services, etc. These companies' products and services sell on an array of attributes including price, service, features and benefits.

[0033] All companies are classified as falling under the two basic industry categories as shown in FIG. **2**. Branching occurs, e.g., downward, Genome-style, to industry subcategories as shown in FIG. **3**.

[0034] FIG. **3** shows as examples of Commodity Company subcategories Agriculture, Forest Products, Fishing, Mining and Oil and Gas. Others which meet the foregoing definition of commodity company may also be included.

[0035] A unique method is provided for valuing common stocks as de facto options according to industry classification. In one embodiment, common stocks of publicly traded commodity companies (such as gold or silver) are valued as call options on their reserves. In another embodiment, common stocks of end user companies are valued as call options on their end user bases.

[0036] With respect to commodity companies, the Black Scholes model is used in an embodiment, as seen in equation (1) below.

$$C = SN(d_1) - Ke^{-rt}N(d_2) \quad (1)$$